

**REMARKS/ARGUMENTS**

Claims 17-35 are pending. Claims 1-16 were previously withdrawn. Claims 17-35 are rejected under 35 USC 112, first and second paragraph, and under one or more of 35 USC 102(b), 102(a), 102(e), 103.

Claims 17, 18, 20, 22, and 24 are currently amended to more clearly set forth the invention. Support for these amendments can be found throughout the specification and the drawings. No new matter is believed added. Claims 26-35 are canceled.

**Claim rejections under 35 USC 112**

Claims 17-35 are rejected under 35 USC 112, first and second paragraphs. The Examiner indicates that the term "undoped polysilicon" in the claims is unclear and that the specification does not appear to teach any way of making a finished device which would have undoped polysilicon layers. The claims have generally been amended to delete the term "undoped" and accordingly withdrawal of this rejection is respectfully requested.

**Rejection of claims 17-25 under 35 USC 103**

Claims 17-25 are rejected under 35 USC 103(a) as being unpatentable over Yeh et al. (USPN 5,840,607) in view of Poon et al. (4,978,626). This rejection is respectfully traversed.

It is respectfully submitted that neither Yeh et al. nor Poon et al. or any combination thereof teach or suggest a memory cell structure having two gates each of which comprises multi-layers of polysilicon as recited in Applicants' claim 17. Although Yeh et al. in Fig. 4 show a two-gate memory cell, the top gate in Fig. 4 includes only one polysilicon layer. The Examiner attempts to overcome this deficiency by referring to Fig. 1H of Poon et al. in which a gate is shown as having multi-layers of polysilicon. But, this is merely redundant of the teachings in Yeh et al. That is, both references teach the same thing, namely, a gate having multi-layers of polysilicon. Thus, neither Yeh et al. nor Poon et al. teach or suggest a second gate having multi-layers of polysilicon as recited in Applicants' claim 17.

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PATENT

Claim 17 and its dependent claims 18-25 distinguish over the cited references at least for the above reason, and thus allowance of claims 17-25 is respectfully requested.

Rejection of claims 26-35 under 35 USC 102 and/or 35 USC 103

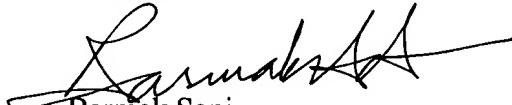
Claims 26-35 are rejected under 35 USC 102 and/or 35 USC 103 in view of one or more of a number of references. Claims 26-35 are canceled.

CONCLUSION

In view of the foregoing, Applicants believe all claims now pending in this Application are in condition for allowance. The issuance of a formal Notice of Allowance at an early date is respectfully requested.

If the Examiner believes a telephone conference would expedite prosecution of this application, please telephone the undersigned at 650-326-2400.

Respectfully submitted,



Barmak Sani  
Reg. No. 45,068

TOWNSEND and TOWNSEND and CREW LLP  
Two Embarcadero Center, 8<sup>th</sup> Floor  
San Francisco, California 94111-3834  
Tel: 650-326-2400  
Fax: 415-576-0300  
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